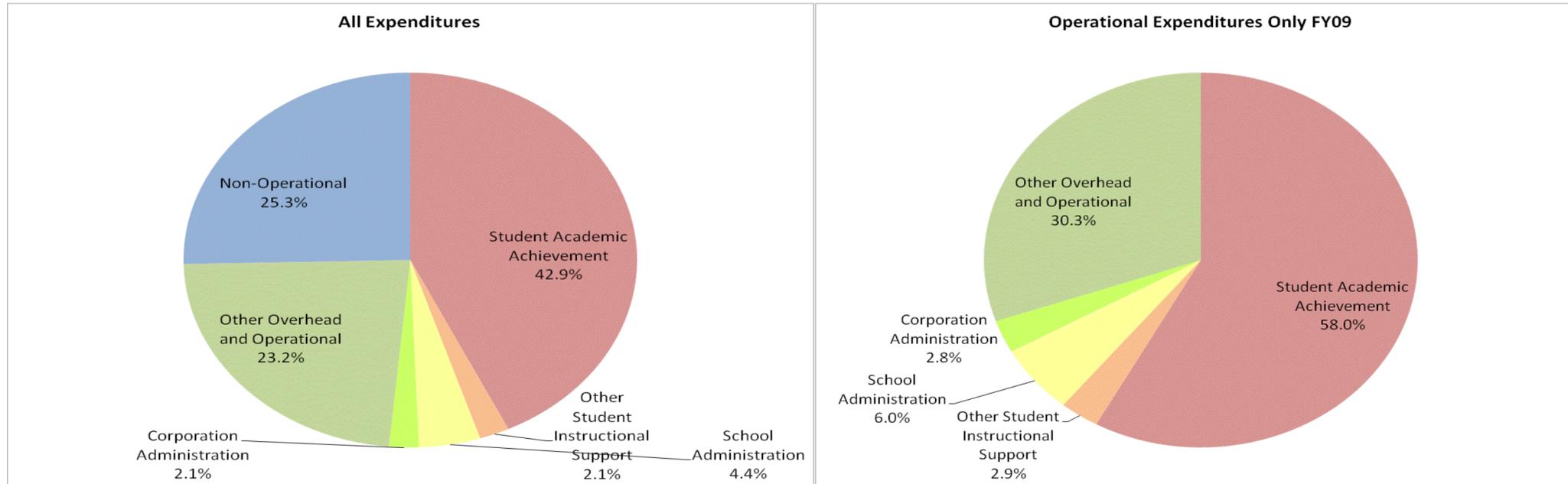


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Middlebury Community Schools (2275)**

Middlebury Community Schools (2275)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$12,106,447	46.4%	\$16,872,866	46.8%	\$18,434,275	46.1%	\$18,588,549	42.9%
Student Instructional Support	\$1,580,248	6.1%	\$2,273,693	6.3%	\$2,588,876	6.5%	\$2,823,106	6.5%
Overhead and Operational	\$6,325,295	24.3%	\$9,445,264	26.2%	\$10,140,465	25.3%	\$10,954,130	25.3%
Nonoperational	\$6,067,768	23.3%	\$7,428,969	20.6%	\$8,859,201	22.1%	\$10,983,080	25.3%
Grand Total	\$26,079,758		\$36,020,793		\$40,022,816	20%	\$43,348,866	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	52.5%	53.2%	52.5%	49.4%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Middlebury Community Schools (2275)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$13,940	\$53,512	\$826,134		> 500%	> 500%
	11100 Regular Programs; Elementary	\$3,879,597	\$4,874,377	\$6,237,494	\$6,332,851	63%	30%	2%
	11200 Regular Programs; Middle/Junior High	\$1,669,090	\$2,383,760	\$2,869,005	\$3,096,116	85%	30%	8%
	11300 Regular Programs; High School	\$2,136,568	\$2,827,697	\$3,320,356	\$3,586,550	68%	27%	8%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$96,517	\$139,412			44%
	11590 Other Vocational Education Programs	\$19,497	\$62	\$0	\$13,484	-31%	> 500%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$17,850	\$28,243	\$52,750	\$24,931	40%	-12%	-53%
	11630 Regular Programs; Alternative Education Programs; High School	\$28,280	\$0	\$26,235	\$62,066	119%		137%
	11920 Other Regular Programs; Project 4R	\$27,333	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$53,754	\$29,932	\$31,166	\$32,654	-39%	9%	5%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$56,185	\$89,206	\$74,148		32%	-17%
	12210 Mental Disabilities; Mild Mental Disabilities	\$607,468	\$937,868	\$1,146,017	\$1,166,080	92%	24%	2%
	12350 Physical Impairment; Homebound	\$0	\$0	\$7,702	\$14,550			89%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$5,148			
	12520 Culturally Different; Compensatory	\$33,179	\$25,802	\$23,159	\$1,437	-96%	-94%	-94%
	12610 Learning Disability	\$0	\$0	\$0	\$1,000			
	12710 Equal Opportunity At Risk	\$49,899	\$14,312	\$34,114	\$27,744	-44%	94%	-19%
	12810 Special Education Preschool	\$104,617	\$151,796	\$167,972	\$157,139	50%	4%	-6%
	12900 Other Special Programs	\$6,734	\$17,870	\$53,311	\$77,746	> 500%	335%	46%
	14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$3,123			
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$4,574			
	15100 Enrichment Programs; Non-Credit	\$89,310	\$46,593	\$917	\$2,167	-98%	-95%	136%
	16100 Remediation Testing	\$25,741	\$9,585	\$35,279	\$34,839	35%	263%	-1%
	16200 Preventive Remediation	\$27,605	\$23,144	\$44,322	\$70,570	156%	205%	59%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$93,327	\$284,089	\$232,577	\$224,856	141%	-21%	-3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$612,362	\$939,632	\$1,372,434	\$1,018,789	66%	8%	-26%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$21,644	\$57,800	\$45,011		108%	-22%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$0			
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$74,545	\$141,502	\$137,552	\$210,656	183%	49%	53%
	22130 Improvement of Instruction; Instructional Staff Training	\$19,571	\$0	\$226	\$0	-100%		-100%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$10,259	\$0			-100%
	22220 Library/Media Services; School Library	\$390,093	\$311,331	\$357,596	\$435,499	12%	40%	22%
	22230 Library/Media Services; Audiovisual	\$19,280	\$27,487	\$24,033	\$34,351	78%	25%	43%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$39,630	\$3,234	\$2,260	\$0	-100%	-100%	-100%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$0	\$8,855			
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$39,766	\$64,658			63%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$119,586	\$263,994			121%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$93,629	\$201,327			115%
	22400 Academic Student Assessment	\$0	\$0	\$5,000	\$5,009			0%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$20,782			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$205,133	\$294,761	\$102,809	\$300,299	46%	2%	192%
	26497 2007 Account Code - Teachers Retirement Fund	\$427,891	\$729,057	\$300,575	\$0			
Student Academic Achievement Total		\$10,658,355	\$14,193,904	\$17,145,136	\$18,588,549	74%	31%	8%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$4,335			
	21220 Guidance Services; Counseling Services	\$255,373	\$464,110	\$610,957	\$649,978	155%	40%	6%
	21230 Guidance Services; Appraisal Services	\$0	\$0	\$4,106	\$4,015			-2%
	21240 Guidance Services; Information Services	\$9,405	\$0	\$4,916	\$1,370	-85%		-72%
	21340 Health Services; Nurse Services	\$77,667	\$159,086	\$207,860	\$266,844	244%	68%	28%
	21390 Health Services; Other Health Services	\$2,850	\$7,080	\$2,030	\$0	-100%	-100%	-100%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$2,112	\$0			-100%
	24100 Office of The Principal	\$1,007,205	\$1,222,644	\$1,525,924	\$1,896,564	88%	55%	24%
Student Instructional Support Total		\$1,352,500	\$1,852,919	\$2,357,906	\$2,823,106	109%	52%	20%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$20,956	\$19,374	\$17,075	\$12,972	-38%	-33%	-24%
	23150 Board of Education; Legal Services	\$39,892	\$72,914	\$87,546	\$85,012	113%	17%	-3%
	23160 Board of Education; Promotion Expenses	\$4,305	\$4,241	\$5,711	\$4,417	3%	4%	-23%
	23210 Executive Administration; Office of The Superintendent	\$372,857	\$456,779	\$406,890	\$519,188	39%	14%	28%
	25110 Fiscal Services; Office of The Business Manager	\$6,386	\$9,321	\$103,639	\$112,029	> 500%	> 500%	8%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$10,066	\$28,043	\$54,086		437%	93%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$28,128	\$59,774			113%
	25191 Other Fiscal Services; Refund of Revenue	\$9,048	\$1,631	\$368	\$967	-89%	-41%	163%
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$92	\$0			-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$834	\$1,442			73%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$18	\$0			-100%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$50			
	25730 Personnel Services; Personnel Services	\$0	\$0	\$26,271	\$49,256			87%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Middlebury Community Schools (2275)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	25750 Personnel Services; Health Services	\$3,143	\$3,847	\$1,610	\$0	-100%	-100%	-100%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$19,099			
	25910 Judgments	\$131,141	\$0	\$0	\$0	-100%		
	25990 Other Support Services, Central	\$1,287,020	\$2,671,525	\$1,023,090	\$0	-100%	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$31,252	\$30,084	\$15,571	\$48,446	55%	61%	211%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,865,387	\$2,115,561	\$2,478,671	\$3,212,887	72%	52%	30%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,461	\$8,924	\$5,947	\$8,472	90%	-5%	42%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$175,206	\$419,677	\$299,495	\$208,709	19%	-50%	-30%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$683	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$941	\$20,501	\$17,814	\$8,800	> 500%	-57%	-51%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$7,820	\$14,550			86%
	26700 Operation and Maintenance of Plant Services; Insurance	\$62,540	\$125,998	\$1,622,372	\$2,771,590	> 500%	> 500%	71%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,898	\$2,345	\$32,675	\$25,207	> 500%	> 500%	-23%
	27010 Student Transportation; Service Area Direction	\$60,433	\$101,412	\$151,658	\$136,845	126%	35%	-10%
	27100 Student Transportation; Vehicle Operation	\$543,045	\$749,244	\$913,125	\$1,034,183	90%	38%	13%
	27200 Student Transportation; Monitoring Services	\$29,793	\$46,213	\$79,366	\$66,585	123%	44%	-16%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$295,991	\$407,599	\$515,981	\$472,445	60%	16%	-8%
	27400 Student Transportation; Purchase of School Buses	\$288,026	\$295,496	\$398,512	\$381,960	33%	29%	-4%
	27500 Student Transportation; Insurance on Buses	\$20,108	\$49,601	\$27,938	\$35,532	77%	-28%	27%
	27900 Student Transportation; Other Student Transportation Services	\$25,333	\$60,596	\$68,764	\$75,580	198%	25%	10%
	27910 Student Transportation; Bus Driver Training	\$0	\$3,556	\$600	\$1,374		-61%	129%
	31100 Food Services Operations; Service Area Direction	\$112,974	\$161,639	\$145,945	\$161,587	43%	0%	11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$202,323	\$307,577	\$479,717	\$639,659	216%	108%	33%
	31400 Food Services Operations; Food Purchases	\$322,113	\$547,159	\$685,186	\$731,428	127%	34%	7%
	31900 Other Food Services	\$10,132	\$32,005	\$17,403	\$0	-100%	-100%	-100%
Overhead and Operational Total		\$5,927,388	\$8,734,885	\$9,693,876	\$10,954,130	85%	25%	13%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$1,960	\$0			-100%
	33200 Community Recreation	\$6,899	\$8,942	\$8,304	\$9,268	34%	4%	12%
	33400 Athletic Coaches	\$162,854	\$219,974	\$501,334	\$499,781	207%	127%	0%
	33990 Other Community Services; Other	\$1,239	\$2,201	\$960	\$971	-22%	-56%	1%
	43000 Facilities Acquisition and Construction; Professional Services	\$2,642	\$1,059,921	\$0	\$0	-100%	-100%	
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$8,900	\$0	\$0			
	45100 Building Acquisition, Construction and Improvements	\$1,507,260	\$297,432	\$684,356	\$1,196,691	-21%	302%	75%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$3,255	\$14,740	\$87,511		> 500%	494%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$189,247	\$438,726	\$533,975	\$499,216	164%	14%	-7%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$3,513	\$9,028	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$394,264	\$675,915	\$265,396	\$234,120	-41%	-65%	-12%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$5,143	\$38,983	\$40,971	\$26,029	406%	-33%	-36%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,155,615	\$1,073,479	\$290,000		-75%	-73%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$96,533	\$183,734			90%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$56,449	\$58,655	\$111,938	\$139,992	148%	139%	25%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,423,846	\$2,746,308	\$3,146,900	\$2,945,355	-14%	7%	-6%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$417,978	\$1,668,683	\$379,645		-9%	-77%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$449,978	\$489,431			9%
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$0	\$90,641			
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$3,707,388			
	54200 Common School Fund; Principal	\$277,048	\$226,859	\$201,267	\$193,596	-30%	-15%	-4%
	59100 Other Debt Services Obligations; Registrars Fee	\$7,726	\$6,500	\$2,000	\$9,713	26%	49%	386%
Nonoperational Total		\$6,038,131	\$7,375,192	\$8,802,773	\$10,983,080	82%	49%	25%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$281,422	\$378,657	\$200,918	\$0			
	26492 2007 Account Code - Social Security	\$910,049	\$1,197,370	\$498,198	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$48,466	\$93,140	\$62,691	\$0			
	26494 2007 Account Code - Group Insurance	\$785,985	\$1,906,410	\$1,103,878	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,131	\$9,226	\$6,978	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$75,331	\$279,090	\$150,462	\$0			
Prorated By Fund Total		\$2,103,383	\$3,863,892	\$2,023,125	\$0			